

**AUDIT REPORT  
OF  
BUTLER COUNTY**

**JULY 1, 2024, THROUGH JUNE 30, 2025**

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the Auditor of Public Accounts.**

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**Issued on February 24, 2026**

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*The mission of the Nebraska Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments.*

*We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet-based Budget and Audit databases.*

*We will maintain a professionally prepared staff, utilizing up-to-date technology, and following current Government Auditing Standards.*

## Audit Staff Working On This Report

Jeff Schreier, CPA – Audit Manager

Kyle Hanna – Auditor II

Michael Welch – Auditor

Jaina McKenzie – Auditor

Our reports can be found electronically at: [auditors.nebraska.gov](https://auditors.nebraska.gov)

Additionally, you may request them by contacting us at:

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BUTLER COUNTY

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BUTLER COUNTY  
451 N. 5<sup>th</sup> Street  
David City, NE 68632

**LIST OF COUNTY OFFICIALS**  
At June 30, 2025

| <u>Title</u>  | <u>Name</u>     | <u>Term Expires</u> |
|---|-----------------|---------------------|
| Board of Supervisors                                | Brad Vandenberg | Jan. 2029           |
|   | Jan Sypal       | Jan. 2027           |
|   | Robert Coufal   | Jan. 2029           |
|   | Scot Bauer      | Jan. 2027           |
|   | Scott Greiss    | Jan. 2027           |
|   | Scott Steager   | Jan. 2027           |
|   | Tony Krafka     | Jan. 2029           |
| Assessor  | Vickie Donoghue | Jan. 2027           |
| Attorney  | Julie Reiter    | Jan. 2027           |
| Clerk<br>Election Commissioner<br>Register of Deeds | Lori Aschoff    | Jan. 2027           |
| Clerk of the District Court                         | Sandy Hoefl     | Jan. 2027           |
| Sheriff   | Tom Dion        | Jan. 2027           |
| Treasurer   | Karey Adamy     | Jan. 2027           |
| Surveyor  | Brian Foral     | Jan. 2027           |
| Veterans' Service Officer                           | Erin Robinson   | Appointed           |
| Weed Superintendent                                 | Max Birkel      | Appointed           |
| Highway Superintendent                              | Randy Isham     | Appointed           |
| Floodplain Administrator                            | Breann Whitmore | Appointed           |
| Emergency Manager                                   | Mark Doehling   | Appointed           |



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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BUTLER COUNTY

## INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
Butler County, Nebraska

### Report on the Audit of Financial Statements

#### *Adverse and Unmodified Opinions*

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Butler County, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### *Summary of Opinions*

| <u>Opinion Unit</u>                  | <u>Type of Opinion</u> |
|--------------------------------------|------------------------|
| Governmental Activities              | Unmodified             |
| Discretely Presented Component Unit  | Adverse                |
| Major Funds                          | Unmodified             |
| Aggregate Remaining Fund Information | Unmodified             |

#### *Adverse Opinion on Discretely Presented Component Unit*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the discretely presented component unit of Butler County, as of June 30, 2025, or the changes in financial position for the year then ended in accordance with the basis of accounting described in Note 1.

#### *Unmodified Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information*

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Butler County, as of June 30, 2025, and the respective changes in cash-basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

#### *Basis for Adverse and Unmodified Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

*Matters Giving Rise to Adverse Opinion on the Discretely Presented Component Unit*

The financial statements do not include financial data for the County's legally separate component unit. Accounting principles generally accepted in the United States of America require the financial data for that component unit to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component unit. The County has not issued such reporting entity financial statements. The effects of not including the County's legally separate component unit on the assets, net position, receipts, and disbursements of the government-wide financial statements has not been determined.

***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, pages 20-35, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2026, on our consideration of Butler County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butler County’s internal control over financial reporting and compliance.

February 12, 2026



Jeff Schreier, CPA  
Audit Manager  
Lincoln, Nebraska

BUTLER COUNTY  
**STATEMENT OF NET POSITION - CASH BASIS**  
 June 30, 2025

|                                      | Governmental<br>Activities |
|--------------------------------------|----------------------------|
| <b>ASSETS</b>                        |                            |
| Cash and Cash Equivalents (Note 1.D) | \$ 1,307,473               |
| Investments (Note 1.D)               | 12,736,882                 |
| <b>TOTAL ASSETS</b>                  | <b>\$ 14,044,355</b>       |
| <br>                                 |                            |
| <b>NET POSITION</b>                  |                            |
| Restricted for:                      |                            |
| Visitor Promotion                    | \$ 29,925                  |
| 911 Emergency Services               | 142,452                    |
| Drug Education / Enforcement         | 34,405                     |
| Preservation of Records              | 14,676                     |
| Debt Service                         | 144,534                    |
| Road & Bridge Projects               | 604,426                    |
| Child Support Enforcement            | 17,685                     |
| Federal Relief                       | 408,602                    |
| Unrestricted                         | 12,647,650                 |
| <b>TOTAL NET POSITION</b>            | <b>\$ 14,044,355</b>       |

The notes to the financial statements are an integral part of this statement.

BUTLER COUNTY  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
For the Year Ended June 30, 2025

| <b>Functions:</b>                    | Cash<br>Disbursements         | Program Cash Receipts                       |  | Net (Disbursement)<br>Receipts and<br>Changes in<br>Net Position |
|--------------------------------------|-------------------------------|---|--|--|
|                                      |                               | Fees, Fines,<br>and Charges<br>for Services | Operating<br>Grants and<br>Contributions |  |
| <b>Governmental Activities:</b>      |                               |   |  |  |
| General Government                   | \$ (3,438,182)                | \$ 497,275                                  | \$ 63,191                                | \$ (2,877,716)   |
| Public Safety                        | (2,816,661)                   | 269,433                                     | -  | (2,547,228)  |
| Public Works                         | (3,403,962)                   | 7,726                                       | 2,771,270                                | (624,966)  |
| Public Assistance                    | (381,124)                     | 113,292                                     | 197,996                                  | (69,836)   |
| Culture and Recreation               | (7,700)                       | -   | -  | (7,700)  |
| Debt Payments                        | (145,368)                     | -   | -  | (145,368)  |
| <b>Total Governmental Activities</b> | <u><u>\$ (10,192,997)</u></u> | <u><u>\$ 887,726</u></u>                    | <u><u>\$ 3,032,457</u></u>               | <u><u>(6,272,814)</u></u>  |

General Receipts:

|  |                             |
|--|-----------------------------|
| Taxes:                                     |                             |
| Property                                   | 5,041,139                   |
| Motor Vehicle                              | 485,531                     |
| Inheritance                                | 531,766                     |
| Other                                      | 128,277                     |
| Grants and Contributions Not Restricted to |                             |
| Specific Programs                          | 10,114                      |
| Investment Income                          | 710,904                     |
| Miscellaneous                              | 150,436                     |
| <b>Total General Receipts</b>              | <u><u>7,058,167</u></u>     |
| <br>                                       |                             |
| Change in Net Position                     | 785,353                     |
| Net Position - Beginning of year           | 13,259,002                  |
| Net Position - End of year                 | <u><u>\$ 14,044,355</u></u> |

The notes to the financial statements are an integral part of this statement.

BUTLER COUNTY  
**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES**  
**GOVERNMENTAL FUNDS**

June 30, 2025

|                                       | <u>General Fund</u>        | <u>Road Fund</u>           | <u>Inheritance Fund</u>    | <u>Special Road Fund</u>   | <u>Nonmajor Funds</u>      | <u>Total Governmental Funds</u> |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|
| <b>ASSETS</b>                         |                            |                            |                            |                            |                            |                                 |
| Cash and Cash Equivalents (Note 1.D)  | \$ 225,714                 | \$ 130,251                 | \$ 580,523                 | \$ 192,281                 | \$ 178,704                 | \$ 1,307,473                    |
| Investments (Note 1.D)                | 2,128,278                  | 1,228,147                  | 5,473,807                  | 1,813,038                  | 2,093,612                  | 12,736,882                      |
| <b>TOTAL ASSETS</b>                   | <u><u>\$ 2,353,992</u></u> | <u><u>\$ 1,358,398</u></u> | <u><u>\$ 6,054,330</u></u> | <u><u>\$ 2,005,319</u></u> | <u><u>\$ 2,272,316</u></u> | <u><u>\$ 14,044,355</u></u>     |
| <b>FUND BALANCES</b>                  |                            |                            |                            |                            |                            |                                 |
| Restricted for:                       |                            |                            |                            |                            |                            |                                 |
| Visitor Promotion                     | -                          | -                          | -                          | -                          | 29,925                     | 29,925                          |
| 911 Emergency Services                | -                          | -                          | -                          | -                          | 142,452                    | 142,452                         |
| Drug Education / Enforcement          | -                          | -                          | -                          | -                          | 34,405                     | 34,405                          |
| Preservation of Records               | -                          | -                          | -                          | -                          | 14,676                     | 14,676                          |
| Debt Service                          | -                          | -                          | -                          | -                          | 144,534                    | 144,534                         |
| Road & Bridge Projects                | -                          | -                          | -                          | -                          | 604,426                    | 604,426                         |
| Child Support Enforcement             | -                          | -                          | -                          | -                          | 17,685                     | 17,685                          |
| Federal Relief                        | -                          | -                          | -                          | -                          | 408,602                    | 408,602                         |
| Committed to:                         |                            |                            |                            |                            |                            |                                 |
| Law Enforcement / Public Safety       | -                          | -                          | -                          | -                          | 39,473                     | 39,473                          |
| Road Maintenance                      | -                          | 1,358,398                  | -                          | 2,005,319                  | -                          | 3,363,717                       |
| Aid and Assistance                    | -                          | -                          | -                          | -                          | 369,144                    | 369,144                         |
| County Buildings                      | -                          | -                          | -                          | -                          | 30,000                     | 30,000                          |
| Equipment                             | -                          | -                          | -                          | -                          | 409,076                    | 409,076                         |
| Disaster Recovery                     | -                          | -                          | -                          | -                          | 27,918                     | 27,918                          |
| Assigned to:                          |                            |                            |                            |                            |                            |                                 |
| Other Purposes                        | -                          | -                          | 6,054,330                  | -                          | -                          | 6,054,330                       |
| Unassigned                            | 2,353,992                  | -                          | -                          | -                          | -                          | 2,353,992                       |
| <b>TOTAL CASH BASIS FUND BALANCES</b> | <u><u>\$ 2,353,992</u></u> | <u><u>\$ 1,358,398</u></u> | <u><u>\$ 6,054,330</u></u> | <u><u>\$ 2,005,319</u></u> | <u><u>\$ 2,272,316</u></u> | <u><u>\$ 14,044,355</u></u>     |

The notes to the financial statements are an integral part of this statement.

BUTLER COUNTY  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2025

|   | General<br>Fund     | Road Fund           | Inheritance<br>Fund | Special Road<br>Fund | Nonmajor<br>Funds   | Total<br>Governmental<br>Funds |
|---|---------------------|---------------------|---------------------|----------------------|---------------------|--------------------------------|
| <b>RECEIPTS</b>   |                     |                     |                     |                      |                     |                                |
| Taxes:  |                     |                     |                     |                      |                     |                                |
| Property  | \$ 4,901,165        | \$ -                | \$ -                | \$ -                 | \$ 139,974          | \$ 5,041,139                   |
| Motor Vehicle   | 485,531             | -                   | -                   | -                    | -                   | 485,531                        |
| Inheritance   | -                   | -                   | 531,766             | -                    | -                   | 531,766                        |
| Other   | 51,533              | 31                  | -                   | -                    | 76,713              | 128,277                        |
| Investment Income   | 710,904             | -                   | -                   | -                    | -                   | 710,904                        |
| Intergovernmental   | 100,037             | 2,531,805           | -                   | -                    | 410,729             | 3,042,571                      |
| Charges for Services  | 756,255             | 7,726               | -                   | -                    | 123,745             | 887,726                        |
| Miscellaneous   | 92,198              | 29,152              | -                   | -                    | 29,086              | 150,436                        |
| <b>TOTAL RECEIPTS</b>   | <u>7,097,623</u>    | <u>2,568,714</u>    | <u>531,766</u>      | <u>-</u>             | <u>780,247</u>      | <u>10,978,350</u>              |
| <b>DISBURSEMENTS</b>  |                     |                     |                     |                      |                     |                                |
| General Government  | 3,332,199           | -                   | 25,573              | -                    | 80,410              | 3,438,182                      |
| Public Safety   | 2,135,339           | -                   | -                   | -                    | 681,322             | 2,816,661                      |
| Public Works  | 110,660             | 2,874,541           | -                   | 418,761              | -                   | 3,403,962                      |
| Public Assistance   | 59,814              | -                   | -                   | -                    | 321,310             | 381,124                        |
| Culture and Recreation  | -                   | -                   | -                   | -                    | 7,700               | 7,700                          |
| Debt Service:   |                     |                     |                     |                      |                     |                                |
| Principal Payments  | -                   | -                   | -                   | -                    | 135,000             | 135,000                        |
| Interest and Fiscal Charges   | -                   | -                   | -                   | -                    | 10,368              | 10,368                         |
| <b>TOTAL DISBURSEMENTS</b>  | <u>5,638,012</u>    | <u>2,874,541</u>    | <u>25,573</u>       | <u>418,761</u>       | <u>1,236,110</u>    | <u>10,192,997</u>              |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS<br/>OVER (UNDER) DISBURSEMENTS</b> | <u>1,459,611</u>    | <u>(305,827)</u>    | <u>506,193</u>      | <u>(418,761)</u>     | <u>(455,863)</u>    | <u>785,353</u>                 |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>                             |                     |                     |                     |                      |                     |                                |
| Transfers in  | 500,000             | 880,898             | -                   | 300,000              | 707,960             | 2,388,858                      |
| Transfers out   | (1,580,200)         | (300,000)           | (500,000)           | -                    | (8,658)             | (2,388,858)                    |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                       | <u>(1,080,200)</u>  | <u>580,898</u>      | <u>(500,000)</u>    | <u>300,000</u>       | <u>699,302</u>      | <u>-</u>                       |
| Net Change in Fund Balances   | 379,411             | 275,071             | 6,193               | (118,761)            | 243,439             | 785,353                        |
| <b>CASH BASIS FUND<br/>BALANCES - BEGINNING</b>                       |                     |                     |                     |                      |                     |                                |
|   | <u>1,974,581</u>    | <u>1,083,327</u>    | <u>6,048,137</u>    | <u>2,124,080</u>     | <u>2,028,877</u>    | <u>13,259,002</u>              |
| <b>CASH BASIS FUND<br/>BALANCES - ENDING</b>                          |                     |                     |                     |                      |                     |                                |
|   | <u>\$ 2,353,992</u> | <u>\$ 1,358,398</u> | <u>\$ 6,054,330</u> | <u>\$ 2,005,319</u>  | <u>\$ 2,272,316</u> | <u>\$ 14,044,355</u>           |

The notes to the financial statements are an integral part of this statement.

BUTLER COUNTY  
**STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS**  
 June 30, 2025

|  |    | Custodial<br>Funds |
|--|----|--------------------|
| <hr/>                                  |    |                    |
| ASSETS                                 |    |                    |
| Cash and Cash Equivalents              | \$ | 674,593            |
| <hr/>                                  |    |                    |
| NET POSITION                           |    |                    |
| Restricted for:                        |    |                    |
| State - Collected by County Treasurer  |    | 244,102            |
| State - Collected by Other Offices     |    | 6,114              |
| Schools                                |    | 174,675            |
| Educational Service Units              |    | 2,512              |
| Technical College                      |    | 3,379              |
| Natural Resource Districts             |    | 3,950              |
| Fire Districts                         |    | 5,531              |
| Municipalities                         |    | 36,469             |
| Agricultural Society                   |    | 1,662              |
| Townships                              |    | 10,832             |
| Sanitary and Improvement Districts     |    | 21,473             |
| Others - Collected by County Treasurer |    | 60,668             |
| Others - Collected by Other Offices    |    | 103,226            |
| TOTAL NET POSITION                     | \$ | <u>674,593</u>     |

The notes to the financial statements are an integral part of this statement.

BUTLER COUNTY  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS**  
 For the Year Ended June 30, 2025

|  | Custodial<br>Funds |
|--|--------------------|
| ADDITIONS  |                    |
| Collections for Other Governments                    | \$ 34,359,214      |
| Miscellaneous Collections                            | 829,578            |
| TOTAL ADDITIONS                                      | 35,188,792         |
| DEDUCTIONS   |                    |
| Payments to Other Governments                        | 34,538,221         |
| Other Miscellaneous Items Paid To Individuals        | 761,555            |
| TOTAL DEDUCTIONS                                     | 35,299,776         |
| NET INCREASE (DECREASE) IN<br>FIDUCIARY NET POSITION | (110,984)          |
| NET POSITION - BEGINNING OF YEAR                     | 785,577            |
| NET POSITION - END OF YEAR                           | \$ 674,593         |

The notes to the financial statements are an integral part of this statement.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2025

1. **Summary of Significant Accounting Policies**

The following is a summary of the significant accounting policies utilized in the accounting system of Butler County.

**A. Reporting Entity**

Butler County, Nebraska, (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by county officials who are elected on a political ballot for four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The financial statements include all funds of the County that are not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations that are either fiscally dependent on the County or maintain a significant relationship with the County, such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the County to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County is also considered financially accountable if an organization is fiscally dependent on and there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

**Component Unit.** These financial statements present the County (the primary government). The Butler County Health Care Center (Hospital) is a component unit of the County because of the significance of its operational and financial relationships with the County. The financial statements do not include the data of the Hospital necessary for reporting in conformity with generally accepted accounting principles (GAAP). Complete financial statements of the Hospital can be obtained from the Hospital's administrative office.

**Joint Organization.**

**Behavioral Health Region V** – The County has entered into an agreement with surrounding counties and the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act. Region V (Region) consists of the following counties: Polk, Butler, Saunders, Seward, Lancaster, Otoe, Fillmore, Saline, Thayer, Jefferson, Gage, Johnson, Nemaha, Pawnee, York, and Richardson.

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$30,763 toward the operation of the Region during fiscal year 2025. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

**Health Department** – The County has entered into an agreement with the Four Corners Health Department (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2018).

The Department’s governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 2025. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Supp. 2025). Financial information for the Department is available in that report.

**B. Basis of Presentation**

**Government-Wide Financial Statements.** The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis display information about the activities of the County and are in the format of government-wide statements, as required by GASB Statement Number 34. These statements include all the financial activities of the County, except for fiduciary activities and the Hospital. Internal activities in these statements were considered immaterial and have not been eliminated. Governmental Generally Accepted Accounting Principles (GAAP) requires internal activity to be eliminated to minimize double counting. The County reports governmental activities only. Governmental activities are generally financed through taxes, intergovernmental receipts, and other nonexchange transactions. The County is reported separately from certain legally separate component units for which the primary government is financially accountable. The Statement of Net Position presents the County’s non-fiduciary assets in two categories:

**Restricted.** This category results when constraints are externally imposed on net asset use by creditors, grantors, or contributors, or imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then the unrestricted resources as they are needed.

**Unrestricted.** This category represents resources that do not meet the definition of the preceding category. Unrestricted resources often have constraints on resources that are imposed by management, but those constraints can be removed or modified.

The statement of activities demonstrates the degree to which the direct disbursement of a given function or segment is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include the following: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

**Fund Financial Statements.** The fund financial statements provide information about the County’s funds, including its fiduciary funds. GAAP requires separate statements by fund category – governmental, proprietary, and fiduciary. The County uses only the governmental and fiduciary fund categories. The County Board is the highest level of decision-making authority and has the authority, by resolution, to establish, modify, or rescind the commitment or assignment of a fund balance to a specific purpose. When resources for a specific purpose are available in more than one fund balance classification, the County’s policy is to use resources in the following order: restricted, committed, assigned, and unassigned. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

The County reports the following major governmental funds:

**General Fund.** This is the County's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

**Road Fund.** This fund is used to account for costs associated with the repair and maintenance of roads and bridges and is primarily funded by State tax receipts.

**Inheritance Fund.** This fund is used to account for the receipts generated from inheritance taxes and is used for various projects.

**Special Road Fund.** This fund is used to account for funds set aside for, and costs associated with, specific road projects.

The County reports the following additional nonmajor governmental fund types:

**Special Revenue Funds.** These funds account for the proceeds from a specific receipt source that is restricted to disbursements for a specified purpose.

**Debt Service Fund.** The Agricultural Society Building Fund accounts for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

The County reports the following fiduciary fund types:

**Custodial Funds.** These funds account for assets held by the County as an agent for various local governments.

The County designates fund balances as follows:

**Restricted.** The fund balance is restricted by external impositions, such as creditors, grantors, or laws or regulations of other governments.

**Committed.** The fund balance has been designated by the County Board for a specific purpose.

**Assigned.** The fund balance has not been designated by the County Board for a specific purpose, but it has been separated based on the type of revenue.

**Unassigned.** This portion of the General Fund is not restricted, committed, or assigned for a specific purpose.

C. **Measurement Focus, Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the County are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis. Receipts are

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

recognized when received, and disbursements are recognized when paid. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned, and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows.

The governmental fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements are generally recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences, and claims and judgments are recorded only when payment is due.

**D. Assets and Net Position**

**Cash and Cash Equivalents.** The County's cash and cash equivalents are considered to be cash on hand, certificates of deposit, and demand deposits.

**Investments.** The types of investments in which the County is authorized to invest funds are enumerated in Neb. Rev. Stat. § 77-2315, § 77-2340, and § 77-2341 (Reissue 2018, Cum. Supp. 2024) and generally include U.S. Government obligations and securities, which are authorized by the Nebraska Investment Council.

**Capital Assets.** Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), to be reported in the applicable governmental activities columns in the government-wide financial statements.

Depreciation expenses on capital assets were not recorded on the cash basis financial statements. Under GAAP, depreciation expenses would be recorded in the Statement of Activities. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

**Compensated Absences.** Vested or accumulated vacation leave that is liquidated with expendable available financial resources is reported as a disbursement of the County funds as paid. Upon termination, employees are paid for any unused vacation. Under the receipts and disbursements basis of accounting, the liabilities for compensated absences are not reported since they do not represent liabilities arising from cash transactions. Under GAAP, the compensated absences liability would be reported in the government-wide financial statements and would be recorded in accordance with the County's policy, which is to recognize the expense and accrued liability when vacation and compensatory leave is earned.

**Restricted Net Position.** When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$1,396,705 of restricted net position, which is fully restricted by enabling legislation.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Concluded)

**Budgetary Process.** The County adopts an annual budget in accordance with the statutory requirements of the Nebraska Budget Act and County Budget Act of 1937. The budget is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts actually received by the County Treasurer. The County does not utilize an encumbrance accounting system. All appropriated spending authority lapses at the end of the fiscal year.

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 30, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, if revisions are made that alter the total disbursements of any fund, an additional public hearing must be held. The legal level of budgetary control for the General Fund is at the function level, and the special revenue fund types are at the fund level. The County Board is also authorized to budget for the transfer of money between County funds.

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2018).

At year end, the County's carrying amount of deposits was \$1,307,473 for Governmental funds and \$674,593 for Fiduciary funds. The bank balances for all funds totaled \$1,939,023. For purposes of classifying categories of custodial credit risk, the bank balances of the County's deposits, as of June 30, 2025, were either entirely insured or collateralized with securities held by the County's agent in the County's name.

The County's carrying value of investments is stated at cost, which approximates market. Investments consisted of \$5,598,195 in U.S. Government Securities; \$1,138,484 deposited in the Nebraska Federal Investment Trust (NFIT); \$2,900,204 deposited in the Nebraska Public Agency Investment Trust (NPAIT) investment pool; and \$3,100,000 deposited in NPAIT Term Series pools.

The NPAIT investment pool is a public entity investment pool operated under the direction of a nine-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name. NPAIT Term Series investments are a type of pooled investment with a fixed rate of return and a fixed maturity date. Assets in the Term Series pools consist of Certificates of Deposit, Deposit Accounts, and/or Funding Agreements. Funding Agreements are obligations of corporations with assets exceeding \$500,000,000 rated at the time of purchase in one of the three highest classifications established by at least two standard rating services. Term Series investments are secured utilizing a combination of FDIC/NCUA insurance and securitization through Federal Home Loan Bank Letters of Credit and/or other pledged securities.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

2. **Deposits and Investments** (Concluded)

The U.S. Government Securities were held by the County or its agent in the name of the County.

NFIT is a public entity investment pool. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NFIT are not held in the County's name.

3. **Taxes**

Property taxes are levied by the County Board on or before October 20 of each year for all political subdivisions in the County. Real estate and personal property taxes are due and attach as an enforceable lien on January 1 following the levy date, and they become delinquent in two equal installments on May 1 and September 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle.

Counties are permitted by the State Constitution to levy a tax of up to \$.50/\$100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt. Counties may levy taxes in addition to the 50-cent limitation upon a vote of the people.

The levy set in October 2024, for the 2024 taxes, which will be materially collected in May and September 2025, was set at \$.177389/\$100 of assessed valuation. The levy set in October 2023, for the 2023 taxes, which were materially collected in May and September 2024, was set at \$.186849/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

Additionally, there is currently a statutory lid limitation, which limits taxation to the prior year's level, with provisions for growth. The lid may be increased by 1% upon the approval of a three-fourths majority of the County Board.

4. **Retirement System**

The Retirement System for Nebraska Counties (Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2022, Cum. Supp. 2024) and may be amended through legislative action.

Participation in the Plan is required of all full-time employees. Part-time (working less than one-half of the regularly scheduled hours) employees may elect voluntary participation upon reaching age 18. Part-time elected officials may exercise the option to join.

County employees and elected officials contribute 4.5% of their total compensation. In addition, the County contributes an amount equal to 150% of the employee's contribution. The contribution rates are established by § 23-2307 and § 23-2308 and may be amended through legislative action. The employee's and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is fully vested after three years of participation in the system or credit for participation

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

in another governmental plan prior to actual contribution to the Plan. Non-vested County contributions are forfeited upon termination. Forfeitures are used to cover a portion of the pension plan's administrative expenses. Prior service benefits are paid directly by the County to the retired employee. The Plan's financial statements, including pension costs and obligations, are audited annually and can be obtained from the State of Nebraska Public Employees Retirement System.

A supplemental retirement plan was established on January 1, 2003, for the benefit of all present and future commissioned law enforcement personnel employed by the County. Employees contribute 2% of their salary, and the County contributes an amount equal to 100% of the employee's contribution. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings.

For the year ended June 30, 2025, 122 employees contributed \$198,087, and the County contributed \$293,412. Contributions included \$16,895 in cash contributions towards the supplemental law enforcement plan for eight law enforcement employees. Lastly, the County paid \$1,554 directly to 18 retired employees for prior service benefits.

5. **Risk Management**

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 113 counties and local governments throughout Nebraska.

The County pays an annual deposit premium, as calculated by the administrator of the pool. The premium is based on the losses and exposures of each County and the entire pool. If the pool becomes insolvent or otherwise unable to discharge its legal liabilities and obligations, the County may be assessed for an additional contribution. Each county remains liable for such assessments, regardless of the county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the pool incurred during the county's period of membership.

The agreement with NIRMA requires the risk pool to provide coverage for up to a maximum amount per occurrence and purchase commercial insurance for claims in excess of coverage provided. In the event of a liability exceeding the commercial insurance, the County would be responsible for funding the excess amount.

|                             | NIRMA<br>Coverage | Maximum<br>Coverage                  |
|-----------------------------|-------------------|--------------------------------------|
| General Liability Claim     | \$ 500,000        | \$ 5,000,000                         |
| Workers' Compensation Claim | \$ 550,000        | Statutory Limits                     |
| Property Damage Claim       | \$ 500,000        | Insured Value at<br>Replacement Cost |

The County has not paid any additional assessments to the pool or paid out any amounts that exceeded coverage provided by the pool in the last three fiscal years. There were no significant reductions in insurance coverage from the prior year coverage.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Continued)

6. **Interfund Transfers**

Interfund transfers for the year ended June 30, 2025, consisted of the following:

| <b>Transfers to</b> | <b>Transfers from</b> |                         |                   |                       | <b>Total</b>        |
|---------------------|-----------------------|-------------------------|-------------------|-----------------------|---------------------|
|                     | <b>General Fund</b>   | <b>Inheritance Fund</b> | <b>Road Fund</b>  | <b>Nonmajor Funds</b> |                     |
| Road Fund           | \$ 880,898            | \$ -                    | \$ -              | \$ -                  | \$ 880,898          |
| Special Road Fund   | -                     | -                       | 300,000           | -                     | 300,000             |
| General Fund        | -                     | 500,000                 | -                 | -                     | 500,000             |
| Nonmajor Funds      | 699,302               | -                       | -                 | 8,658                 | 707,960             |
| <b>Total</b>        | <b>\$ 1,580,200</b>   | <b>\$ 500,000</b>       | <b>\$ 300,000</b> | <b>\$ 8,658</b>       | <b>\$ 2,388,858</b> |

Transfers are used to move unrestricted receipts collected in the General Fund and Inheritance Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In the year ended June 30, 2025, the County made a one-time transfer of \$300,000 from the Road Fund to the Special Road Fund to cover costs paid from that fund and set aside monies for future projects.

7. **Long-Term Obligations**

**Hospital Refunding Bonds, Series 2019.** The County issued bonds on October 22, 2019, in the amount of \$4,925,000 for the purpose of paying and redeeming the County’s General Obligation Bonds, Series 2012 originally issued on May 15, 2012, and to pay costs associated with the issuance of these bonds. The bond payable balance, as of June 30, 2025, was \$2,810,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. However, it is the intent of the Hospital and the County Board to repay these bonds solely from Hospital revenue.

**Hospital General Obligation Bonds, Series 2023.** The County issued bonds on December 1, 2023, in the amount of \$9,900,000 for the purpose of paying the costs of additions to, improvements for, and equipment for the existing Hospital, and paying certain costs of issuance. The bond payable balance, as of June 30, 2025, was \$9,750,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. However, it is the intent of the Hospital and County Board to repay these bonds solely from Hospital revenue.

**Agricultural Society General Obligation Refunding Bonds.** The County issued bonds on August 18, 2021, in the amount of \$1,485,000 for the purpose of refunding and redeeming Series 2016 bonds originally issued for the purpose of paying the costs of acquiring, constructing, furnishing, and equipping a multi-purpose facility on the County fairgrounds. The bond payable balance, as of June 30, 2025, was \$960,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Concluded)

7. **Long-Term Obligations** (Concluded)

Future Payments:

| <b>Year</b>    | <u>Principal</u>  | <u>Interest</u> | <u>Total</u>      |
|----------------|-------------------|-----------------|-------------------|
| 2026           | \$ 135,000        | \$ 9,325        | \$ 144,325        |
| 2027           | 130,000           | 8,432           | 138,432           |
| 2028           | 135,000           | 7,338           | 142,338           |
| 2029           | 140,000           | 5,995           | 145,995           |
| 2030           | 135,000           | 4,484           | 139,484           |
| 2031-2032      | 285,000           | 3,811           | 288,811           |
| Total Payments | <u>\$ 960,000</u> | <u>39,385</u>   | <u>\$ 999,385</u> |

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2025

|                              | Original<br>Budget | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------|--------------------|------------------|------------------|---|
| <b>RECEIPTS</b>              |                    |                  |                  |   |
| Taxes                        | \$ 5,429,490       | \$ 5,429,490     | \$ 5,438,229     | \$ 8,739  |
| Investment Income            | 150,000            | 150,000          | 710,904          | 560,904   |
| Intergovernmental            | 16,000             | 16,000           | 100,037          | 84,037  |
| Charges for Services         | 547,975            | 547,975          | 756,255          | 208,280   |
| Miscellaneous                | 4,000              | 4,000            | 92,198           | 88,198  |
| <b>TOTAL RECEIPTS</b>        | <u>6,147,465</u>   | <u>6,147,465</u> | <u>7,097,623</u> | <u>950,158</u>  |
| <b>DISBURSEMENTS</b>         |                    |                  |                  |   |
| General Government           |                    |                  |                  |   |
| County Board                 | 269,509            | 269,509          | 262,722          | 6,787   |
| County Clerk                 | 209,950            | 209,950          | 203,112          | 6,838   |
| County Treasurer             | 233,885            | 233,885          | 223,321          | 10,564  |
| County Assessor              | 253,198            | 253,198          | 216,992          | 36,206  |
| Election Commissioner        | 78,080             | 78,080           | 56,050           | 22,030  |
| Clerk of the District Court  | 232,063            | 232,063          | 196,170          | 35,893  |
| County Court System          | 13,150             | 13,150           | 10,975           | 2,175   |
| Public Defender              | 200,000            | 200,000          | 195,238          | 4,762   |
| Building and Grounds         | 276,420            | 276,420          | 243,289          | 33,131  |
| Reappraisal                  | 63,922             | 63,922           | 50,929           | 12,993  |
| Agricultural Extension Agent | 148,000            | 148,000          | 133,434          | 14,566  |
| Data Processing              | 146,000            | 146,000          | 130,410          | 15,590  |
| Personnel                    | 84,145             | 84,145           | 81,409           | 2,736   |
| Insurance                    | 1,050,000          | 1,050,000        | 1,012,541        | 37,459  |
| Miscellaneous                | 626,094            | 624,035          | 315,607          | 308,428   |
| Public Safety                |                    |                  |                  |   |
| County Sheriff               | 904,252            | 904,252          | 724,657          | 179,595   |
| County Attorney              | 380,864            | 380,864          | 330,112          | 50,752  |
| County Jail                  | 1,118,493          | 1,118,493        | 1,030,378        | 88,115  |
| Emergency Management         | 34,269             | 34,269           | 30,713           | 3,556   |
| Diversion Program            | 14,500             | 14,500           | 14,500           | -   |
| Floodplain Administrator     | 9,539              | 9,539            | 4,979            | 4,560   |
| Law Enforcement Grant        | 10,000             | 10,000           | -                | 10,000  |
| Public Works                 |                    |                  |                  |   |
| County Surveyor              | 31,091             | 31,091           | 29,836           | 1,255   |
| Noxious Weed Control         | 87,810             | 87,810           | 80,824           | 6,986   |
| Public Assistance            |                    |                  |                  |   |
| Veterans' Service Officer    | 53,708             | 53,708           | 44,741           | 8,967   |
| Victim Assistance Program    | 1,000              | 1,000            | 73               | 927   |
| Institutions                 | 15,000             | 17,059           | 15,000           | 2,059   |
| <b>TOTAL DISBURSEMENTS</b>   | <u>6,544,942</u>   | <u>6,544,942</u> | <u>5,638,012</u> | <u>906,930</u>  |

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2025

|   | Original<br>Budget | Final<br>Budget | Actual       | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-----------------|--------------|---|
| EXCESS (DEFICIENCY) OF RECEIPTS<br>OVER (UNDER) DISBURSEMENTS | (397,477)          | (397,477)       | 1,459,611    | 1,857,088   |
| <b>OTHER FINANCING SOURCES (USES)</b>                         |                    |                 |              |   |
| Transfers in  | 500,000            | 500,000         | 500,000      | -   |
| Transfers out   | (1,327,104)        | (1,327,104)     | (1,580,200)  | (253,096)   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                       | (827,104)          | (827,104)       | (1,080,200)  | (253,096)   |
| Net Change in Fund Balance                                    | (1,224,581)        | (1,224,581)     | 379,411      | 1,603,992   |
| <b>FUND BALANCE - BEGINNING</b>                               | 1,974,581          | 1,974,581       | 1,974,581    | -   |
| <b>FUND BALANCE - ENDING</b>                                  | \$ 750,000         | \$ 750,000      | \$ 2,353,992 | \$ 1,603,992  |

(Concluded)

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**

For the Year Ended June 30, 2025

|   | Original<br>Budget | Final<br>Budget    | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|--------------------|---------------------|---|
| <b>ROAD FUND</b>  |                    |                    |                     |   |
| <b>RECEIPTS</b>   |                    |                    |                     |   |
| Taxes   | \$ -               | \$ -               | \$ 31               | \$ 31   |
| Intergovernmental   | 2,350,075          | 2,350,075          | 2,531,805           | 181,730   |
| Charges for Services  | -                  | -                  | 7,726               | 7,726   |
| Miscellaneous   | -                  | -                  | 29,152              | 29,152  |
| <b>TOTAL RECEIPTS</b>   | <u>2,350,075</u>   | <u>2,350,075</u>   | <u>2,568,714</u>    | <u>218,639</u>  |
| <b>DISBURSEMENTS</b>  | <u>3,914,300</u>   | <u>3,914,300</u>   | <u>2,874,541</u>    | <u>1,039,759</u>  |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS<br/>OVER (UNDER) DISBURSEMENTS</b> | <u>(1,564,225)</u> | <u>(1,564,225)</u> | <u>(305,827)</u>    | <u>1,258,398</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |                    |                    |                     |   |
| Transfers in  | 880,898            | 880,898            | 880,898             | -   |
| Transfers out   | (100,000)          | (100,000)          | (300,000)           | (200,000)   |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                       | <u>780,898</u>     | <u>780,898</u>     | <u>580,898</u>      | <u>(200,000)</u>  |
| Net Change in Fund Balance  | (783,327)          | (783,327)          | 275,071             | 1,058,398   |
| <b>FUND BALANCE - BEGINNING</b>                                       | <u>1,083,327</u>   | <u>1,083,327</u>   | <u>1,083,327</u>    | <u>-</u>  |
| <b>FUND BALANCE - ENDING</b>  | <u>\$ 300,000</u>  | <u>\$ 300,000</u>  | <u>\$ 1,358,398</u> | <u>\$ 1,058,398</u>                                     |
| <b>INHERITANCE FUND</b>   |                    |                    |                     |   |
| <b>RECEIPTS</b>   |                    |                    |                     |   |
| Taxes   | \$ 500,000         | \$ 500,000         | \$ 531,766          | \$ 31,766   |
| <b>TOTAL RECEIPTS</b>   | <u>500,000</u>     | <u>500,000</u>     | <u>531,766</u>      | <u>31,766</u>   |
| <b>DISBURSEMENTS</b>  | <u>6,048,137</u>   | <u>6,048,137</u>   | <u>25,573</u>       | <u>6,022,564</u>  |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS<br/>OVER (UNDER) DISBURSEMENTS</b> | <u>(5,548,137)</u> | <u>(5,548,137)</u> | <u>506,193</u>      | <u>6,054,330</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |                    |                    |                     |   |
| Transfers in  | -                  | -                  | -                   | -   |
| Transfers out   | (500,000)          | (500,000)          | (500,000)           | -   |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                       | <u>(500,000)</u>   | <u>(500,000)</u>   | <u>(500,000)</u>    | <u>-</u>  |
| Net Change in Fund Balance  | (6,048,137)        | (6,048,137)        | 6,193               | 6,054,330   |
| <b>FUND BALANCE - BEGINNING</b>                                       | <u>6,048,137</u>   | <u>6,048,137</u>   | <u>6,048,137</u>    | <u>-</u>  |
| <b>FUND BALANCE - ENDING</b>  | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ 6,054,330</u> | <u>\$ 6,054,330</u>                                     |

(Continued)

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**

For the Year Ended June 30, 2025

|   | Original<br>Budget | Final<br>Budget | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-----------------|---------------------|---|
| <b>SPECIAL ROAD FUND</b>                                      |                    |                 |                     |   |
| RECEIPTS  | \$ -               | \$ -            | \$ -                | \$ -  |
| DISBURSEMENTS   | 2,224,080          | 2,224,080       | 418,761             | 1,805,319   |
| EXCESS (DEFICIENCY) OF RECEIPTS<br>OVER (UNDER) DISBURSEMENTS | (2,224,080)        | (2,224,080)     | (418,761)           | 1,805,319   |
| OTHER FINANCING SOURCES (USES)                                |                    |                 |                     |   |
| Transfers in  | 100,000            | 100,000         | 300,000             | 200,000   |
| Transfers out   | -                  | -               | -                   | -   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                       | 100,000            | 100,000         | 300,000             | 200,000   |
| Net Change in Fund Balance                                    | (2,124,080)        | (2,124,080)     | (118,761)           | 2,005,319   |
| FUND BALANCE - BEGINNING                                      | 2,124,080          | 2,124,080       | 2,124,080           | -   |
| FUND BALANCE - ENDING   | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 2,005,319</u> | <u>\$ 2,005,319</u>                                     |

(Concluded)

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS**

For the Year Ended June 30, 2025

|   | Original<br>Budget | Final<br>Budget | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-----------------|-------------------|---|
| <b>HIGHWAY BRIDGE BUYBACK FUND</b>          |                    |                 |                   |   |
| Receipts                                    | \$ 212,452         | \$ 212,452      | \$ 212,452        | \$ -  |
| Disbursements                               | (604,426)          | (604,426)       | -                 | 604,426   |
| Net Change in Fund Balance                  | (391,974)          | (391,974)       | 212,452           | 604,426   |
| Fund Balance - Beginning                    | 391,974            | 391,974         | 391,974           | -   |
| Fund Balance - Ending                       | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 604,426</u> | <u>\$ 604,426</u>                                       |
| <b>COMMUNICATION EQUIPMENT SINKING FUND</b> |                    |                 |                   |   |
| Receipts                                    | \$ -               | \$ -            | \$ -              | \$ -  |
| Disbursements                               | (40,527)           | (40,527)        | -                 | 40,527  |
| Transfers in                                | 15,000             | 15,000          | -                 | (15,000)  |
| Transfers out                               | -                  | -               | -                 | -   |
| Net Change in Fund Balance                  | (25,527)           | (25,527)        | -                 | 25,527  |
| Fund Balance - Beginning                    | 25,527             | 25,527          | 25,527            | -   |
| Fund Balance - Ending                       | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 25,527</u>  | <u>\$ 25,527</u>  |
| <b>EQUIPMENT SINKING FUND</b>               |                    |                 |                   |   |
| Receipts                                    | \$ -               | \$ -            | \$ -              | \$ -  |
| Disbursements                               | (241,095)          | (241,095)       | (128,046)         | 113,049   |
| Transfers in                                | 15,500             | 15,500          | 286,000           | 270,500   |
| Transfers out                               | -                  | -               | -                 | -   |
| Net Change in Fund Balance                  | (225,595)          | (225,595)       | 157,954           | 383,549   |
| Fund Balance - Beginning                    | 225,595            | 225,595         | 225,595           | -   |
| Fund Balance - Ending                       | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 383,549</u> | <u>\$ 383,549</u>                                       |
| <b>CHILD SUPPORT INCENTIVE FUND</b>         |                    |                 |                   |   |
| Receipts                                    | \$ -               | \$ -            | \$ -              | \$ -  |
| Disbursements                               | (17,685)           | (17,685)        | -                 | 17,685  |
| Net Change in Fund Balance                  | (17,685)           | (17,685)        | -                 | 17,685  |
| Fund Balance - Beginning                    | 17,685             | 17,685          | 17,685            | -   |
| Fund Balance - Ending                       | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 17,685</u>  | <u>\$ 17,685</u>  |
| <b>VISITORS PROMOTION FUND</b>              |                    |                 |                   |   |
| Receipts                                    | \$ -               | \$ -            | \$ 3,995          | \$ 3,995  |
| Disbursements                               | (20,384)           | (20,384)        | (2,700)           | 17,684  |
| Net Change in Fund Balance                  | (20,384)           | (20,384)        | 1,295             | 21,679  |
| Fund Balance - Beginning                    | 20,384             | 20,384          | 20,384            | -   |
| Fund Balance - Ending                       | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 21,679</u>  | <u>\$ 21,679</u>  |

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS**

For the Year Ended June 30, 2025

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|---|
| <b>VISITORS IMPROVEMENT FUND</b>                                   |                    |                  |                   |   |
| Receipts   | \$ -               | \$ -             | \$ 3,995          | \$ 3,995  |
| Disbursements  | (9,251)            | (9,251)          | (5,000)           | 4,251   |
| Net Change in Fund Balance   | (9,251)            | (9,251)          | (1,005)           | 8,246   |
| Fund Balance - Beginning   | 9,251              | 9,251            | 9,251             | -   |
| Fund Balance - Ending  | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 8,246</u>   | <u>\$ 8,246</u>   |
| <b>REGISTER OF DEEDS PRESERVATION &amp;<br/>MODERNIZATION FUND</b> |                    |                  |                   |   |
| Receipts   | \$ 5,000           | \$ 5,000         | \$ 7,023          | \$ 2,023  |
| Disbursements  | (18,216)           | (18,216)         | (5,563)           | 12,653  |
| Net Change in Fund Balance   | (13,216)           | (13,216)         | 1,460             | 14,676  |
| Fund Balance - Beginning   | 13,216             | 13,216           | 13,216            | -   |
| Fund Balance - Ending  | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 14,676</u>  | <u>\$ 14,676</u>  |
| <b>VETERANS' AID FUND</b>  |                    |                  |                   |   |
| Receipts   | \$ -               | \$ -             | \$ -              | \$ -  |
| Disbursements  | (24,414)           | (24,414)         | -                 | 24,414  |
| Net Change in Fund Balance   | (24,414)           | (24,414)         | -                 | 24,414  |
| Fund Balance - Beginning   | 24,414             | 24,414           | 24,414            | -   |
| Fund Balance - Ending  | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ 24,414</u>  | <u>\$ 24,414</u>  |
| <b>RURAL TRANSIT SERVICE FUND</b>                                  |                    |                  |                   |   |
| Receipts   | \$ -               | \$ -             | \$ 171,923        | \$ 171,923  |
| Disbursements  | (153,788)          | (153,788)        | (112,328)         | 41,460  |
| Transfers in   | 31,018             | 31,018           | 31,694            | 676   |
| Transfers out  | -                  | -                | -                 | -   |
| Net Change in Fund Balance   | (122,770)          | (122,770)        | 91,289            | 214,059   |
| Fund Balance - Beginning   | 137,770            | 137,770          | 137,770           | -   |
| Fund Balance - Ending  | <u>\$ 15,000</u>   | <u>\$ 15,000</u> | <u>\$ 229,059</u> | <u>\$ 214,059</u>                                       |
| <b>SENIOR SERVICES PROGRAM FUND</b>                                |                    |                  |                   |   |
| Receipts   | \$ 95,500          | \$ 95,500        | \$ 151,735        | \$ 56,235   |
| Disbursements  | (201,905)          | (201,905)        | (196,844)         | 5,061   |
| Transfers in   | 48,080             | 48,080           | -                 | (48,080)  |
| Transfers out  | -                  | -                | -                 | -   |
| Net Change in Fund Balance   | (58,325)           | (58,325)         | (45,109)          | 13,216  |
| Fund Balance - Beginning   | 88,325             | 88,325           | 88,325            | -   |
| Fund Balance - Ending  | <u>\$ 30,000</u>   | <u>\$ 30,000</u> | <u>\$ 43,216</u>  | <u>\$ 13,216</u>  |

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS**

For the Year Ended June 30, 2025

|  | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|------------------|---|
| <b>SENIOR SERVICES SAVINGS FUND</b>                  |                    |                 |                  |   |
| Receipts   | \$ -               | \$ -            | \$ 8,736         | \$ 8,736  |
| Disbursements  | (75,857)           | (75,857)        | (12,138)         | 63,719  |
| Net Change in Fund Balance                           | (75,857)           | (75,857)        | (3,402)          | 72,455  |
| Fund Balance - Beginning                             | 75,857             | 75,857          | 75,857           | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 72,455</u> | <u>\$ 72,455</u>  |
| <b>OPIOID RECOVERY FUND</b>                          |                    |                 |                  |   |
| Receipts   | \$ -               | \$ -            | \$ 7,980         | \$ 7,980  |
| Disbursements  | (18,367)           | (18,367)        | -                | 18,367  |
| Net Change in Fund Balance                           | (18,367)           | (18,367)        | 7,980            | 26,347  |
| Fund Balance - Beginning                             | 18,367             | 18,367          | 18,367           | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 26,347</u> | <u>\$ 26,347</u>  |
| <b>STOP PROGRAM FUND</b>                             |                    |                 |                  |   |
| Receipts   | \$ -               | \$ -            | \$ 2,250         | \$ 2,250  |
| Disbursements  | (32,608)           | (32,608)        | (3,300)          | 29,308  |
| Net Change in Fund Balance                           | (32,608)           | (32,608)        | (1,050)          | 31,558  |
| Fund Balance - Beginning                             | 32,608             | 32,608          | 32,608           | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 31,558</u> | <u>\$ 31,558</u>  |
| <b>DRUG LAW ENFORCEMENT &amp;<br/>EDUCATION FUND</b> |                    |                 |                  |   |
| Receipts   | \$ -               | \$ -            | \$ -             | \$ -  |
| Disbursements  | (7,092)            | (7,092)         | -                | 7,092   |
| Net Change in Fund Balance                           | (7,092)            | (7,092)         | -                | 7,092   |
| Fund Balance - Beginning                             | 7,092              | 7,092           | 7,092            | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 7,092</u>  | <u>\$ 7,092</u>   |
| <b>PROBLEM SOLVING COURT FUND</b>                    |                    |                 |                  |   |
| Receipts   | \$ 2,042           | \$ 2,042        | \$ 1,180         | \$ (862)  |
| Disbursements  | (5,000)            | (5,000)         | (268)            | 4,732   |
| Net Change in Fund Balance                           | (2,958)            | (2,958)         | 912              | 3,870   |
| Fund Balance - Beginning                             | 2,958              | 2,958           | 2,958            | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 3,870</u>  | <u>\$ 3,870</u>   |

(Continued)

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS**

For the Year Ended June 30, 2025

|  | Original<br>Budget | Final<br>Budget | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|---|
| <b>FEDERAL DRUG LAW ENFORCEMENT<br/>FUND</b>   |                    |                 |                   |   |
| Receipts                                       | \$ -               | \$ -            | \$ -              | \$ -  |
| Disbursements                                  | (966)              | (966)           | -                 | 966   |
| Net Change in Fund Balance                     | (966)              | (966)           | -                 | 966   |
| Fund Balance - Beginning                       | 966                | 966             | 966               | -   |
| Fund Balance - Ending                          | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 966</u>     | <u>\$ 966</u>   |
| <b>D.A.R.E FUND</b>                            |                    |                 |                   |   |
| Receipts                                       | \$ 245             | \$ 245          | \$ -              | \$ (245)  |
| Disbursements                                  | (1,000)            | (1,000)         | -                 | 1,000   |
| Net Change in Fund Balance                     | (755)              | (755)           | -                 | 755   |
| Fund Balance - Beginning                       | 755                | 755             | 755               | -   |
| Fund Balance - Ending                          | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 755</u>     | <u>\$ 755</u>   |
| <b>CANINE FUND</b>                             |                    |                 |                   |   |
| Receipts                                       | \$ -               | \$ -            | \$ -              | \$ -  |
| Disbursements                                  | (3,290)            | (3,290)         | -                 | 3,290   |
| Net Change in Fund Balance                     | (3,290)            | (3,290)         | -                 | 3,290   |
| Fund Balance - Beginning                       | 3,290              | 3,290           | 3,290             | -   |
| Fund Balance - Ending                          | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 3,290</u>   | <u>\$ 3,290</u>   |
| <b>DISASTER FUND</b>                           |                    |                 |                   |   |
| Receipts                                       | \$ -               | \$ -            | \$ -              | \$ -  |
| Disbursements                                  | (27,918)           | (27,918)        | -                 | 27,918  |
| Net Change in Fund Balance                     | (27,918)           | (27,918)        | -                 | 27,918  |
| Fund Balance - Beginning                       | 27,918             | 27,918          | 27,918            | -   |
| Fund Balance - Ending                          | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 27,918</u>  | <u>\$ 27,918</u>  |
| <b>COVID AMERICAN RESCUE PLAN ACT<br/>FUND</b> |                    |                 |                   |   |
| Receipts                                       | \$ -               | \$ -            | \$ -              | \$ -  |
| Disbursements                                  | (468,742)          | (468,742)       | (60,140)          | 408,602   |
| Net Change in Fund Balance                     | (468,742)          | (468,742)       | (60,140)          | 408,602   |
| Fund Balance - Beginning                       | 468,742            | 468,742         | 468,742           | -   |
| Fund Balance - Ending                          | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 408,602</u> | <u>\$ 408,602</u>                                       |

(Continued)

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS**

For the Year Ended June 30, 2025

|  | Original<br>Budget | Final<br>Budget | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|---|
| <b><u>911 EMERGENCY MANAGEMENT FUND</u></b>          |                    |                 |                   |   |
| Receipts   | \$ 15,000          | \$ 15,000       | \$ 23,035         | \$ 8,035  |
| Disbursements  | (449,000)          | (449,000)       | (440,821)         | 8,179   |
| Transfers in   | 351,608            | 351,608         | 351,608           | -   |
| Transfers out  | (15,000)           | (15,000)        | -                 | 15,000  |
| Net Change in Fund Balance                           | (97,392)           | (97,392)        | (66,178)          | 31,214  |
| Fund Balance - Beginning                             | 97,392             | 97,392          | 97,392            | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 31,214</u>  | <u>\$ 31,214</u>  |
| <b><u>911 WIRELESS SERVICE FUND</u></b>              |                    |                 |                   |   |
| Receipts   | \$ 50,319          | \$ 50,319       | \$ 45,239         | \$ (5,080)  |
| Disbursements  | (50,319)           | (50,319)        | (16,945)          | 33,374  |
| Transfers in   | -                  | -               | -                 | -   |
| Transfers out  | (8,658)            | (8,658)         | (8,658)           | -   |
| Net Change in Fund Balance                           | (8,658)            | (8,658)         | 19,636            | 28,294  |
| Fund Balance - Beginning                             | 8,658              | 8,658           | 8,658             | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 28,294</u>  | <u>\$ 28,294</u>  |
| <b><u>911 WIRELESS SERVICE HOLDING FUND</u></b>      |                    |                 |                   |   |
| Receipts   | \$ -               | \$ -            | \$ -              | \$ -  |
| Disbursements  | (189,593)          | (189,593)       | (106,649)         | 82,944  |
| Transfers in   | 8,658              | 8,658           | 8,658             | -   |
| Transfers out  | -                  | -               | -                 | -   |
| Net Change in Fund Balance                           | (180,935)          | (180,935)       | (97,991)          | 82,944  |
| Fund Balance - Beginning                             | 180,935            | 180,935         | 180,935           | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 82,944</u>  | <u>\$ 82,944</u>  |
| <b><u>AGRICULTURAL SOCIETY BUILDING<br/>FUND</u></b> |                    |                 |                   |   |
| Receipts   | \$ 141,325         | \$ 141,325      | \$ 140,704        | \$ (621)  |
| Disbursements  | (290,523)          | (290,523)       | (145,368)         | 145,155   |
| Net Change in Fund Balance                           | (149,198)          | (149,198)       | (4,664)           | 144,534   |
| Fund Balance - Beginning                             | 149,198            | 149,198         | 149,198           | -   |
| Fund Balance - Ending                                | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 144,534</u> | <u>\$ 144,534</u>                                       |

(Continued)

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS**

For the Year Ended June 30, 2025

|                             | Original<br>Budget | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------|--------------------|-----------------|------------------|---|
| <b>COUNTY BUILDING FUND</b> |                    |                 |                  |   |
| Receipts                    | \$ -               | \$ -            | \$ -             | \$ -  |
| Disbursements               | -                  | -               | -                | -   |
| Transfers in                | -                  | -               | 30,000           | 30,000  |
| Transfers out               | -                  | -               | -                | -   |
| Net Change in Fund Balance  | -                  | -               | 30,000           | 30,000  |
| Fund Balance - Beginning    | -                  | -               | -                | -   |
| Fund Balance - Ending       | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ 30,000</u> | <u>\$ 30,000</u>  |

(Concluded)

**BUTLER COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

|   | Highway<br>Bridge<br>Buyback<br>Fund | Communication<br>Equipment<br>Sinking Fund | Equipment<br>Sinking<br>Fund | Child<br>Support<br>Incentive<br>Fund | Visitors<br>Promotion<br>Fund | Visitors<br>Improvement<br>Fund |
|---|--------------------------------------|--|------------------------------|---------------------------------------|-------------------------------|---------------------------------|
| <b>RECEIPTS</b>   |                                      |  |                              |                                       |                               |                                 |
| Taxes:  |                                      |  |                              |                                       |                               |                                 |
| Property  | \$ -                                 | \$ -                                       | \$ -                         | \$ -                                  | \$ -                          | \$ -                            |
| Other   | -                                    | -  | -                            | -                                     | 3,995                         | 3,995                           |
| Intergovernmental   | 212,452                              | -  | -                            | -                                     | -                             | -                               |
| Charges for Services  | -                                    | -  | -                            | -                                     | -                             | -                               |
| Miscellaneous   | -                                    | -  | -                            | -                                     | -                             | -                               |
| <b>TOTAL RECEIPTS</b>   | <u>212,452</u>                       | <u>-</u>                                   | <u>-</u>                     | <u>-</u>                              | <u>3,995</u>                  | <u>3,995</u>                    |
| <b>DISBURSEMENTS</b>  |                                      |  |                              |                                       |                               |                                 |
| General Government  | -                                    | -  | 52,174                       | -                                     | -                             | -                               |
| Public Safety   | -                                    | -  | 75,872                       | -                                     | -                             | -                               |
| Public Assistance   | -                                    | -  | -                            | -                                     | -                             | -                               |
| Culture and Recreation  | -                                    | -  | -                            | -                                     | 2,700                         | 5,000                           |
| Debt Service:   |                                      |  |                              |                                       |                               |                                 |
| Principal Payments  | -                                    | -  | -                            | -                                     | -                             | -                               |
| Interest and Fiscal Charges   | -                                    | -  | -                            | -                                     | -                             | -                               |
| <b>TOTAL DISBURSEMENTS</b>  | <u>-</u>                             | <u>-</u>                                   | <u>128,046</u>               | <u>-</u>                              | <u>2,700</u>                  | <u>5,000</u>                    |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS<br/>OVER (UNDER) DISBURSEMENTS</b> | <u>212,452</u>                       | <u>-</u>                                   | <u>(128,046)</u>             | <u>-</u>                              | <u>1,295</u>                  | <u>(1,005)</u>                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |                                      |  |                              |                                       |                               |                                 |
| Transfers in  | -                                    | -  | 286,000                      | -                                     | -                             | -                               |
| Transfers out   | -                                    | -  | -                            | -                                     | -                             | -                               |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                       | <u>-</u>                             | <u>-</u>                                   | <u>286,000</u>               | <u>-</u>                              | <u>-</u>                      | <u>-</u>                        |
| Net Change in Fund Balances   | 212,452                              | -  | 157,954                      | -                                     | 1,295                         | (1,005)                         |
| <b>FUND BALANCES - BEGINNING</b>                                      | <u>391,974</u>                       | <u>25,527</u>                              | <u>225,595</u>               | <u>17,685</u>                         | <u>20,384</u>                 | <u>9,251</u>                    |
| <b>FUND BALANCES - ENDING</b>   | <u>\$ 604,426</u>                    | <u>\$ 25,527</u>                           | <u>\$ 383,549</u>            | <u>\$ 17,685</u>                      | <u>\$ 21,679</u>              | <u>\$ 8,246</u>                 |
| <b>FUND BALANCES:</b>   |                                      |  |                              |                                       |                               |                                 |
| Restricted for:   |                                      |  |                              |                                       |                               |                                 |
| Visitor Promotion   | -                                    | -  | -                            | -                                     | 21,679                        | 8,246                           |
| 911 Emergency Services  | -                                    | -  | -                            | -                                     | -                             | -                               |
| Drug Education / Enforcement  | -                                    | -  | -                            | -                                     | -                             | -                               |
| Preservation of Records   | -                                    | -  | -                            | -                                     | -                             | -                               |
| Debt Service  | -                                    | -  | -                            | -                                     | -                             | -                               |
| Road & Bridge Projects  | 604,426                              | -  | -                            | -                                     | -                             | -                               |
| Child Support Enforcement   | -                                    | -  | -                            | 17,685                                | -                             | -                               |
| Federal Relief  | -                                    | -  | -                            | -                                     | -                             | -                               |
| Committed to:   |                                      |  |                              |                                       |                               |                                 |
| Law Enforcement / Public Safety                                       | -                                    | -  | -                            | -                                     | -                             | -                               |
| Aid and Assistance  | -                                    | -  | -                            | -                                     | -                             | -                               |
| County Buildings  | -                                    | -  | -                            | -                                     | -                             | -                               |
| Equipment   | -                                    | 25,527                                     | 383,549                      | -                                     | -                             | -                               |
| Disaster Recovery   | -                                    | -  | -                            | -                                     | -                             | -                               |
| <b>TOTAL FUND BALANCES</b>  | <u>\$ 604,426</u>                    | <u>\$ 25,527</u>                           | <u>\$ 383,549</u>            | <u>\$ 17,685</u>                      | <u>\$ 21,679</u>              | <u>\$ 8,246</u>                 |

(Continued)

**BUTLER COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

|   | Register of<br>Deeds<br>Preservation &<br>Modernization<br>Fund | Veterans'<br>Aid Fund | Rural Transit<br>Service Fund | Senior<br>Services<br>Program<br>Fund | Senior<br>Services<br>Savings<br>Fund | Opioid<br>Recovery<br>Fund | STOP<br>Program<br>Fund |
|---|---|-----------------------|-------------------------------|---------------------------------------|---------------------------------------|----------------------------|-------------------------|
| <b>RECEIPTS</b>   |   |                       |                               |                                       |                                       |                            |                         |
| Taxes:  |   |                       |                               |                                       |                                       |                            |                         |
| Property  | \$ -  | \$ -                  | \$ -                          | \$ -                                  | \$ -                                  | \$ -                       | \$ -                    |
| Other   | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Intergovernmental   | -   | -                     | 122,731                       | 75,265                                | -                                     | -                          | -                       |
| Charges for Services  | 7,023   | -                     | 49,192                        | 64,100                                | -                                     | -                          | 2,250                   |
| Miscellaneous   | -   | -                     | -                             | 12,370                                | 8,736                                 | 7,980                      | -                       |
| <b>TOTAL RECEIPTS</b>   | <u>7,023</u>  | <u>-</u>              | <u>171,923</u>                | <u>151,735</u>                        | <u>8,736</u>                          | <u>7,980</u>               | <u>2,250</u>            |
| <b>DISBURSEMENTS</b>  |   |                       |                               |                                       |                                       |                            |                         |
| General Government  | 5,563   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Public Safety   | -   | -                     | -                             | -                                     | -                                     | -                          | 3,300                   |
| Public Assistance   | -   | -                     | 112,328                       | 196,844                               | 12,138                                | -                          | -                       |
| Culture and Recreation  | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Debt Service:   |   |                       |                               |                                       |                                       |                            |                         |
| Principal Payments  | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Interest and Fiscal Charges                                   | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| <b>TOTAL DISBURSEMENTS</b>                                    | <u>5,563</u>  | <u>-</u>              | <u>112,328</u>                | <u>196,844</u>                        | <u>12,138</u>                         | <u>-</u>                   | <u>3,300</u>            |
| EXCESS (DEFICIENCY) OF RECEIPTS<br>OVER (UNDER) DISBURSEMENTS | <u>1,460</u>  | <u>-</u>              | <u>59,595</u>                 | <u>(45,109)</u>                       | <u>(3,402)</u>                        | <u>7,980</u>               | <u>(1,050)</u>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                         |   |                       |                               |                                       |                                       |                            |                         |
| Transfers in  | -   | -                     | 31,694                        | -                                     | -                                     | -                          | -                       |
| Transfers out   | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| <b>TOTAL OTHER FINANCING<br/>    SOURCES (USES)</b>           | <u>-</u>  | <u>-</u>              | <u>31,694</u>                 | <u>-</u>                              | <u>-</u>                              | <u>-</u>                   | <u>-</u>                |
| Net Change in Fund Balances                                   | 1,460   | -                     | 91,289                        | (45,109)                              | (3,402)                               | 7,980                      | (1,050)                 |
| <b>FUND BALANCES - BEGINNING</b>                              | <u>13,216</u>   | <u>24,414</u>         | <u>137,770</u>                | <u>88,325</u>                         | <u>75,857</u>                         | <u>18,367</u>              | <u>32,608</u>           |
| <b>FUND BALANCES - ENDING</b>                                 | <u>\$ 14,676</u>  | <u>\$ 24,414</u>      | <u>\$ 229,059</u>             | <u>\$ 43,216</u>                      | <u>\$ 72,455</u>                      | <u>\$ 26,347</u>           | <u>\$ 31,558</u>        |
| <b>FUND BALANCES:</b>   |   |                       |                               |                                       |                                       |                            |                         |
| Restricted for:   |   |                       |                               |                                       |                                       |                            |                         |
| Visitor Promotion   | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| 911 Emergency Services  | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Drug Education / Enforcement                                  | -   | -                     | -                             | -                                     | -                                     | 26,347                     | -                       |
| Preservation of Records                                       | 14,676  | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Debt Service  | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Road & Bridge Projects  | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Child Support Enforcement                                     | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Federal Relief  | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Committed to:   |   |                       |                               |                                       |                                       |                            |                         |
| Law Enforcement / Public Safety                               | -   | -                     | -                             | -                                     | -                                     | -                          | 31,558                  |
| Aid and Assistance  | -   | 24,414                | 229,059                       | 43,216                                | 72,455                                | -                          | -                       |
| County Buildings  | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Equipment   | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| Disaster Recovery   | -   | -                     | -                             | -                                     | -                                     | -                          | -                       |
| <b>TOTAL FUND BALANCES</b>                                    | <u>\$ 14,676</u>  | <u>\$ 24,414</u>      | <u>\$ 229,059</u>             | <u>\$ 43,216</u>                      | <u>\$ 72,455</u>                      | <u>\$ 26,347</u>           | <u>\$ 31,558</u>        |

(Continued)

**BUTLER COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

|   | Drug Law<br>Enforcement<br>& Education<br>Fund | Problem<br>Solving<br>Court<br>Fund | Federal Drug<br>Law<br>Enforcement<br>Fund | D.A.R.E<br>Fund | Canine<br>Fund  | Disaster<br>Fund | COVID<br>American<br>Rescue<br>Plan Act<br>Fund |
|---|--|-------------------------------------|--|-----------------|-----------------|------------------|---|
| <b>RECEIPTS</b>   |  |                                     |  |                 |                 |                  |   |
| Taxes:  |  |                                     |  |                 |                 |                  |   |
| Property  | \$ -   | \$ -                                | \$ -                                       | \$ -            | \$ -            | \$ -             | \$ -  |
| Other   | -  | -                                   | -  | -               | -               | -                | -   |
| Intergovernmental   | -  | -                                   | -  | -               | -               | -                | -   |
| Charges for Services  | -  | 1,180                               | -  | -               | -               | -                | -   |
| Miscellaneous   | -  | -                                   | -  | -               | -               | -                | -   |
| <b>TOTAL RECEIPTS</b>   | <u>-</u>                                       | <u>1,180</u>                        | <u>-</u>                                   | <u>-</u>        | <u>-</u>        | <u>-</u>         | <u>-</u>  |
| <b>DISBURSEMENTS</b>  |  |                                     |  |                 |                 |                  |   |
| General Government  | -  | 268                                 | -  | -               | -               | -                | 22,405  |
| Public Safety   | -  | -                                   | -  | -               | -               | -                | 37,735  |
| Public Assistance   | -  | -                                   | -  | -               | -               | -                | -   |
| Culture and Recreation  | -  | -                                   | -  | -               | -               | -                | -   |
| Debt Service:   |  |                                     |  |                 |                 |                  |   |
| Principal Payments  | -  | -                                   | -  | -               | -               | -                | -   |
| Interest and Fiscal Charges   | -  | -                                   | -  | -               | -               | -                | -   |
| <b>TOTAL DISBURSEMENTS</b>  | <u>-</u>                                       | <u>268</u>                          | <u>-</u>                                   | <u>-</u>        | <u>-</u>        | <u>-</u>         | <u>60,140</u>                                   |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS<br/>OVER (UNDER) DISBURSEMENTS</b> | <u>-</u>                                       | <u>912</u>                          | <u>-</u>                                   | <u>-</u>        | <u>-</u>        | <u>-</u>         | <u>(60,140)</u>                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |  |                                     |  |                 |                 |                  |   |
| Transfers in  | -  | -                                   | -  | -               | -               | -                | -   |
| Transfers out   | -  | -                                   | -  | -               | -               | -                | -   |
| <b>TOTAL OTHER FINANCING<br/>    SOURCES (USES)</b>                   | <u>-</u>                                       | <u>-</u>                            | <u>-</u>                                   | <u>-</u>        | <u>-</u>        | <u>-</u>         | <u>-</u>  |
| Net Change in Fund Balances   | -  | 912                                 | -  | -               | -               | -                | (60,140)  |
| <b>FUND BALANCES - BEGINNING</b>                                      | <u>7,092</u>                                   | <u>2,958</u>                        | <u>966</u>                                 | <u>755</u>      | <u>3,290</u>    | <u>27,918</u>    | <u>468,742</u>                                  |
| <b>FUND BALANCES - ENDING</b>   | <u>\$ 7,092</u>                                | <u>\$ 3,870</u>                     | <u>\$ 966</u>                              | <u>\$ 755</u>   | <u>\$ 3,290</u> | <u>\$ 27,918</u> | <u>\$408,602</u>                                |
| <b>FUND BALANCES:</b>   |  |                                     |  |                 |                 |                  |   |
| Restricted for:   |  |                                     |  |                 |                 |                  |   |
| Visitor Promotion   | -  | -                                   | -  | -               | -               | -                | -   |
| 911 Emergency Services  | -  | -                                   | -  | -               | -               | -                | -   |
| Drug Education / Enforcement  | 7,092  | -                                   | 966  | -               | -               | -                | -   |
| Preservation of Records   | -  | -                                   | -  | -               | -               | -                | -   |
| Debt Service  | -  | -                                   | -  | -               | -               | -                | -   |
| Road & Bridge Projects  | -  | -                                   | -  | -               | -               | -                | -   |
| Child Support Enforcement   | -  | -                                   | -  | -               | -               | -                | -   |
| Federal Relief  | -  | -                                   | -  | -               | -               | -                | 408,602   |
| Committed to:   |  |                                     |  |                 |                 |                  |   |
| Law Enforcement / Public Safety                                       | -  | 3,870                               | -  | 755             | 3,290           | -                | -   |
| Aid and Assistance  | -  | -                                   | -  | -               | -               | -                | -   |
| County Buildings  | -  | -                                   | -  | -               | -               | -                | -   |
| Equipment   | -  | -                                   | -  | -               | -               | -                | -   |
| Disaster Recovery   | -  | -                                   | -  | -               | -               | 27,918           | -   |
| <b>TOTAL FUND BALANCES</b>  | <u>\$ 7,092</u>                                | <u>\$ 3,870</u>                     | <u>\$ 966</u>                              | <u>\$ 755</u>   | <u>\$ 3,290</u> | <u>\$ 27,918</u> | <u>\$408,602</u>                                |

(Continued)

**BUTLER COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

|   | 911<br>Emergency<br>Management<br>Fund | 911<br>Wireless<br>Service<br>Fund | 911 Wireless<br>Service Holding<br>Fund | Agricultural<br>Society<br>Building<br>Fund | County<br>Building<br>Fund | Total Nonmajor<br>Funds |
|---|--|------------------------------------|---|---|----------------------------|-------------------------|
| <b>RECEIPTS</b>   |  |                                    |   |   |                            |                         |
| Taxes:  |  |                                    |   |   |                            |                         |
| Property  | \$ -                                   | \$ -                               | \$ -                                    | \$ 139,974                                  | \$ -                       | \$ 139,974              |
| Other   | 23,035                                 | 45,239                             | -                                       | 449   | -                          | 76,713                  |
| Intergovernmental   | -                                      | -                                  | -                                       | 281   | -                          | 410,729                 |
| Charges for Services  | -                                      | -                                  | -                                       | -   | -                          | 123,745                 |
| Miscellaneous   | -                                      | -                                  | -                                       | -   | -                          | 29,086                  |
| <b>TOTAL RECEIPTS</b>   | <u>23,035</u>                          | <u>45,239</u>                      | <u>-</u>                                | <u>140,704</u>                              | <u>-</u>                   | <u>780,247</u>          |
| <b>DISBURSEMENTS</b>  |  |                                    |   |   |                            |                         |
| General Government  | -                                      | -                                  | -                                       | -   | -                          | 80,410                  |
| Public Safety   | 440,821                                | 16,945                             | 106,649                                 | -   | -                          | 681,322                 |
| Public Assistance   | -                                      | -                                  | -                                       | -   | -                          | 321,310                 |
| Culture and Recreation  | -                                      | -                                  | -                                       | -   | -                          | 7,700                   |
| Debt Service:   |  |                                    |   |   |                            |                         |
| Principal Payments  | -                                      | -                                  | -                                       | 135,000                                     | -                          | 135,000                 |
| Interest and Fiscal Charges   | -                                      | -                                  | -                                       | 10,368                                      | -                          | 10,368                  |
| <b>TOTAL DISBURSEMENTS</b>  | <u>440,821</u>                         | <u>16,945</u>                      | <u>106,649</u>                          | <u>145,368</u>                              | <u>-</u>                   | <u>1,236,110</u>        |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS<br/>OVER (UNDER) DISBURSEMENTS</b> | <u>(417,786)</u>                       | <u>28,294</u>                      | <u>(106,649)</u>                        | <u>(4,664)</u>                              | <u>-</u>                   | <u>(455,863)</u>        |
| <b>OTHER FINANCING SOURCES (USES)</b>                                 |  |                                    |   |   |                            |                         |
| Transfers in  | 351,608                                | -                                  | 8,658                                   | -   | 30,000                     | 707,960                 |
| Transfers out   | -                                      | (8,658)                            | -                                       | -   | -                          | (8,658)                 |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                       | <u>351,608</u>                         | <u>(8,658)</u>                     | <u>8,658</u>                            | <u>-</u>                                    | <u>30,000</u>              | <u>699,302</u>          |
| Net Change in Fund Balances   | (66,178)                               | 19,636                             | (97,991)                                | (4,664)                                     | 30,000                     | 243,439                 |
| <b>FUND BALANCES - BEGINNING</b>                                      | <u>97,392</u>                          | <u>8,658</u>                       | <u>180,935</u>                          | <u>149,198</u>                              | <u>-</u>                   | <u>2,028,877</u>        |
| <b>FUND BALANCES - ENDING</b>   | <u>\$ 31,214</u>                       | <u>\$ 28,294</u>                   | <u>\$ 82,944</u>                        | <u>\$ 144,534</u>                           | <u>\$ 30,000</u>           | <u>\$ 2,272,316</u>     |
| <b>FUND BALANCES:</b>   |  |                                    |   |   |                            |                         |
| Restricted for:   |  |                                    |   |   |                            |                         |
| Visitor Promotion   | -                                      | -                                  | -                                       | -   | -                          | 29,925                  |
| 911 Emergency Services  | 31,214                                 | 28,294                             | 82,944                                  | -   | -                          | 142,452                 |
| Drug Education / Enforcement  | -                                      | -                                  | -                                       | -   | -                          | 34,405                  |
| Preservation of Records   | -                                      | -                                  | -                                       | -   | -                          | 14,676                  |
| Debt Service  | -                                      | -                                  | -                                       | 144,534                                     | -                          | 144,534                 |
| Road & Bridge Projects  | -                                      | -                                  | -                                       | -   | -                          | 604,426                 |
| Child Support Enforcement   | -                                      | -                                  | -                                       | -   | -                          | 17,685                  |
| Federal Relief  | -                                      | -                                  | -                                       | -   | -                          | 408,602                 |
| Committed to:   |  |                                    |   |   |                            |                         |
| Law Enforcement / Public Safety                                       | -                                      | -                                  | -                                       | -   | -                          | 39,473                  |
| Aid and Assistance  | -                                      | -                                  | -                                       | -   | -                          | 369,144                 |
| County Buildings  | -                                      | -                                  | -                                       | -   | 30,000                     | 30,000                  |
| Equipment   | -                                      | -                                  | -                                       | -   | -                          | 409,076                 |
| Disaster Recovery   | -                                      | -                                  | -                                       | -   | -                          | 27,918                  |
| <b>TOTAL FUND BALANCES</b>  | <u>\$ 31,214</u>                       | <u>\$ 28,294</u>                   | <u>\$ 82,944</u>                        | <u>\$ 144,534</u>                           | <u>\$ 30,000</u>           | <u>\$ 2,272,316</u>     |

(Concluded)

**BUTLER COUNTY**  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2025

|                              | County<br>Clerk  | Clerk of the<br>District<br>Court | County<br>Sheriff | County<br>Attorney | Highway<br>Superintendent | Veterans'<br>Service<br>Officer | County<br>Senior<br>Services | County<br>Detention<br>Center | Total             |
|------------------------------|------------------|-----------------------------------|-------------------|--------------------|---------------------------|---------------------------------|------------------------------|-------------------------------|-------------------|
| BALANCES JULY 1, 2024        | \$ 6,963         | \$ 55,927                         | \$ 4,681          | \$ 500             | \$ 6,546                  | \$ 3,805                        | \$ 841                       | \$ 36,969                     | \$ 116,232        |
| <b>RECEIPTS</b>              |                  |                                   |                   |                    |                           |                                 |                              |                               |                   |
| Intergovernmental            | -                | -                                 | -                 | -                  | 213,485                   | -                               | 236,122                      | -                             | 449,607           |
| Charges for Services         | 119,724          | 11,136                            | 48,980            | -                  | 5,763                     | -                               | 73,918                       | 217,500                       | 477,021           |
| Miscellaneous                | -                | -                                 | -                 | 175                | 29,150                    | -                               | 25,777                       | 3,052                         | 58,154            |
| State Fees                   | 164,297          | 24,583                            | -                 | -                  | -                         | -                               | -                            | -                             | 188,880           |
| Other Liabilities            | -                | 290,157                           | 17,818            | -                  | -                         | -                               | -                            | 451,979                       | 759,954           |
| <b>TOTAL RECEIPTS</b>        | <b>284,021</b>   | <b>325,876</b>                    | <b>66,798</b>     | <b>175</b>         | <b>248,398</b>            | <b>-</b>                        | <b>335,817</b>               | <b>672,531</b>                | <b>1,933,616</b>  |
| <b>DISBURSEMENTS</b>         |                  |                                   |                   |                    |                           |                                 |                              |                               |                   |
| Payments to County Treasurer | 117,609          | 11,311                            | 49,062            | -                  | 241,061                   | -                               | 332,366                      | 234,302                       | 985,711           |
| Payments to State Treasurer  | 162,349          | 24,708                            | -                 | -                  | -                         | -                               | -                            | -                             | 187,057           |
| Petty Cash & Other Payments  | -                | -                                 | -                 | 175                | -                         | 977                             | 2,114                        | -                             | 3,266             |
| Other Liabilities            | -                | 247,006                           | 17,818            | -                  | -                         | -                               | -                            | 453,171                       | 717,995           |
| <b>TOTAL DISBURSEMENTS</b>   | <b>279,958</b>   | <b>283,025</b>                    | <b>66,880</b>     | <b>175</b>         | <b>241,061</b>            | <b>977</b>                      | <b>334,480</b>               | <b>687,473</b>                | <b>1,894,029</b>  |
| BALANCES JUNE 30, 2025       | <b>\$ 11,026</b> | <b>\$ 98,778</b>                  | <b>\$ 4,599</b>   | <b>\$ 500</b>      | <b>\$ 13,883</b>          | <b>\$ 2,828</b>                 | <b>\$ 2,178</b>              | <b>\$ 22,027</b>              | <b>\$ 155,819</b> |
| <b>BALANCES CONSIST OF:</b>  |                  |                                   |                   |                    |                           |                                 |                              |                               |                   |
| Due to County Treasurer      | \$ 6,054         | \$ 882                            | \$ 1,599          | \$ -               | \$ 13,883                 | \$ 2,828                        | \$ 1,678                     | \$ 11,855                     | \$ 38,779         |
| Petty Cash                   | 200              | -                                 | 3,000             | 500                | -                         | -                               | 500                          | 3,500                         | 7,700             |
| Due to State Treasurer       | 4,772            | 1,342                             | -                 | -                  | -                         | -                               | -                            | -                             | 6,114             |
| Due to Others                | -                | 96,554                            | -                 | -                  | -                         | -                               | -                            | 6,672                         | 103,226           |
| BALANCES JUNE 30, 2025       | <b>\$ 11,026</b> | <b>\$ 98,778</b>                  | <b>\$ 4,599</b>   | <b>\$ 500</b>      | <b>\$ 13,883</b>          | <b>\$ 2,828</b>                 | <b>\$ 2,178</b>              | <b>\$ 22,027</b>              | <b>\$ 155,819</b> |

BUTLER COUNTY  
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**  
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**  
June 30, 2025

| Item  | 2020              | 2021              | 2022              | 2023              | 2024                |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Tax Certified by Assessor</b>  |                   |                   |                   |                   |                     |
| Real Estate   | \$ 26,239,346     | \$ 26,212,107     | \$ 26,863,749     | \$ 28,719,577     | \$ 22,395,155       |
| Personal and Specials   | 2,221,358         | 2,632,049         | 2,503,162         | 2,478,982         | 2,164,484           |
| <b>Total</b>  | <b>28,460,704</b> | <b>28,844,156</b> | <b>29,366,911</b> | <b>31,198,559</b> | <b>24,559,639</b>   |
| <b>Corrections</b>  |                   |                   |                   |                   |                     |
| Additions   | 20,362            | 23,752            | 27,837            | 29,275            | 6,125               |
| Deductions  | (2,665)           | (1,421)           | (1,219)           | (1,456)           | (896)               |
| Net Additions/<br>(Deductions)  | 17,697            | 22,331            | 26,618            | 27,819            | 5,229               |
| <b>Corrected Certified Tax</b>  | <b>28,478,401</b> | <b>28,866,487</b> | <b>29,393,529</b> | <b>31,226,378</b> | <b>24,564,868</b>   |
| <b>Net Tax Collected by<br/>County Treasurer during<br/>Fiscal Year Ending:</b> |                   |                   |                   |                   |                     |
| June 30, 2021   | 19,164,713        | -                 | -                 | -                 | -                   |
| June 30, 2022   | 9,302,809         | 19,744,401        | -                 | -                 | -                   |
| June 30, 2023   | 6,617             | 9,102,356         | 20,221,357        | -                 | -                   |
| June 30, 2024   | 3,212             | 15,121            | 9,158,322         | 21,625,848        | -                   |
| June 30, 2025   | 1,050             | 3,281             | 8,507             | 9,581,134         | 16,396,904          |
| <b>Total Net Collections</b>  | <b>28,478,401</b> | <b>28,865,159</b> | <b>29,388,186</b> | <b>31,206,982</b> | <b>16,396,904</b>   |
| <b>Total Uncollected Tax</b>  | <b>\$ -</b>       | <b>\$ 1,328</b>   | <b>\$ 5,343</b>   | <b>\$ 19,396</b>  | <b>\$ 8,167,964</b> |
| <b>Percentage Uncollected Tax</b>   | <b>0.00%</b>      | <b>0.00%</b>      | <b>0.02%</b>      | <b>0.06%</b>      | <b>33.25%</b>       |

Note: Tax refunds are netted against tax collections to determine Net Tax Collected.



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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BUTLER COUNTY  
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Supervisors  
Butler County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Butler County, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 12, 2026. The report notes the financial statements were prepared on the basis of cash receipts and disbursements and do not include the financial data of the Butler County Health Care Center, a component unit of Butler County.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described below, that we consider to be a material weakness:

- The County offices lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A proper system of internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting. Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Butler County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described below:

- The County Board approved claim 25060184 on June 16, 2025, for \$134,293 payable to Truck Center Companies for the purchase of a 2026 Freightliner truck. This payment was sent to the vendor and cleared the County's bank account on July 1, 2025; however, it was made prior to the County taking possession of the truck, and no resolution was approved by the County Board authorizing payment prior to the receipt of the personal property, as required by Neb. Rev. Stat. § 23-135(2) (Reissue 2022), which provides the following, in relevant part:

*A county board may by resolution, which resolution constitutes a claim pursuant to subsection (1) of section 23-1303, approve the payment for a particular piece of personal property prior to the receipt of such property by the county. . . .*

According to the County, the County had still not taken possession of the truck as of audit fieldwork in December 2025. When payment is made for personal property prior to receipt of such property by the County, and no resolution is approved by the County Board authorizing the advance payment, the County is noncompliant with State law, and there is an increased risk for loss or misuse of County funds.

*County Response: The lack of a resolution supporting Claim 2506184 on June 16, 2025, was an oversight on the part of the new County Clerk. Procedures have since been implemented to ensure compliance with Neb. Rev. Stat. § 23-135 (Reissue 2022).*

## Additional Items

We also noted certain matters that we reported to the management of Butler County in a separate letter dated February 12, 2026.

## Butler County's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described previously. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jeff Schreier, CPA  
Audit Manager  
Lincoln, Nebraska

February 12, 2026



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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February 12, 2026

Board of Supervisors  
Butler County, Nebraska

Dear Supervisors:

We have audited the basic financial statements of Butler County (County) for the fiscal year ended June 30, 2025, and have issued our report thereon dated February 12, 2026. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

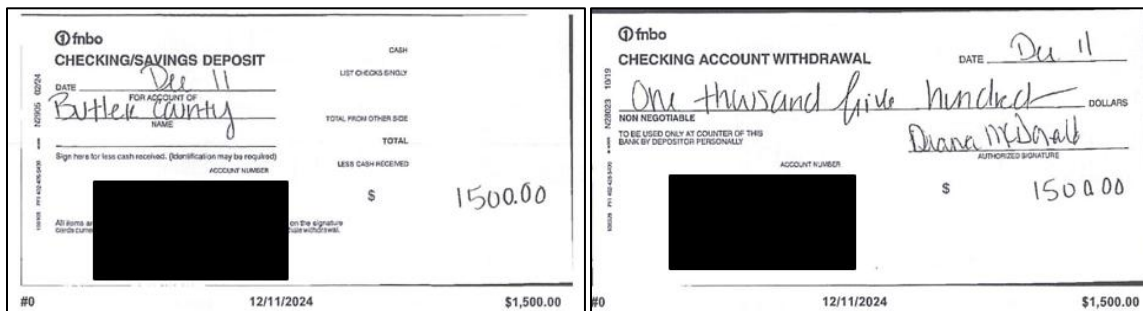
During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

## COUNTY SENIOR SERVICES

### Cash Held Outside of County Treasurer & Possible Misleading of an Auditor

During our audit, we noted that the State of Nebraska issued a \$1,500 warrant to Butler County Senior Services (Senior Services) on August 29, 2024. This warrant was never remitted to the County Treasurer, as required by Neb. Rev. Stat. § 23-1601(1) (Reissue 2022); instead, it was held for over three months before being deposited by the Director of Senior Services to the office's bank account on December 11, 2024, and then immediately withdrawn as cash.

The following are images of the deposit and withdrawal slips signed by the Senior Services Director:



Section 23-1601(1) provides the following:

*It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section 77-1702, and all other money which is by law directed to be paid to him or her. All money received by the county treasurer for the use of the county shall be paid out by him or her only on warrants issued by the county board according to law, except when special provision for payment of county money is otherwise made by law.*

Not until almost a year later, on December 2, 2025, did County officials become aware that the cash was being held at the Senior Center. The next day, on December 3, 2025, the Auditor of Public Accounts (APA) was onsite at the County to begin working on the audit and was informed of the possible mishandling of this \$1,500 in cash.

While investigating these concerns, the APA conducted a surprise cash count at the Senior Center. The Senior Center Director was not working on December 3, but the Assistant Director provided the cash on hand at the Senior Center for the APA to count. Despite multiple verifications with the Assistant Director that the APA had been provided with all cash on hand, the \$1,500 in question was not presented to the APA on this date.

This appears unusual considering the County's HR Director informed the APA that the Assistant Director had not only produced the \$1,500 in cash the day before but also counted out the money in front of her. It appears highly unlikely, therefore, that the Assistant Director was unaware that this cash was actually on hand at the Senior Center. Consequently, her failure to provide all cash on hand to the APA during the cash count appears to constitute a possible violation of Neb. Rev. Stat. § 84-305.02 (Reissue 2024), which prohibits any person from willfully obstructing or hindering the conduct of an audit by the APA.

Section 84-305.02 says the following, in relevant part:

*Any person who . . . willfully obstructs or hinders the conduct of an audit, examination, or related activity by the Auditor of Public Accounts, or who willfully misleads or attempts to mislead any person charged with the duty of conducting such audit, examination, or related activity shall be guilty of a Class II misdemeanor.*

Furthermore, when the APA inquired with the Director on December 17, 2025, regarding what happened to the \$1,500 cash, she stated that it was provided as cash bonuses. After further inquiry by the APA, the Director clarified on December 22, 2025, that \$300 cash was provided to five different employees. To verify this assertion, the APA contacted each of the employees on January 7, 2026. All employees informed the APA that, despite discussions of possible bonuses, they agreed to use the funds instead towards purchasing a new refrigerator; therefore, they declined the bonuses.

As this was inconsistent with the explanation that the Director provided initially, the APA spoke with her again and was then informed that the employees were correct, and she still had the cash on hand at the Senior Center and was planning to use it to purchase a new refrigerator. To verify the cash was still, in fact, on hand at the Senior Center, APA staff returned to the County to perform a second cash count, also on January 7, 2026. During this second cash count, the APA was finally able to verify that the cash in question was still on hand at the Senior Center.

The Director's failure to reveal the true disposition of the \$1,500 in question until extensive audit work was completed by the APA provides further substantiation that § 84-305.02 was violated. Had the APA not intervened and required the cash to be remitted immediately to the County Treasurer, moreover, the Director might never have done so and, instead, spent the funds – presumably to purchase a refrigerator – without the County Board's approval, which is clearly required by § 23-1601(1).

Good internal controls and sound business practices require procedures to ensure that all money received by Senior Services is remitted to the County Treasurer timely and paid out only upon approval from the County Board, as required by law. Such procedures require further that all inquiries by the APA are responded to with complete honesty, in compliance with statutory requirements.

Without such procedures, there is an increased risk for not only loss, theft, or misuse of County funds but also violation of State statute.

We recommend the implementation of procedures to ensure that all money received by Senior Services is remitted to the County Treasurer timely and expended only upon approval from the County Board. We further recommend Senior Services personnel respond with complete honesty to all inquiries made by the APA.

## **Office Procedures**

We noted the following deficiencies in the financial accounting and balancing procedures of Butler County Senior Services (Senior Services):

- Senior Services was not performing a petty cash reconciliation to ensure that petty cash on hand and in the bank account, plus expenses not yet submitted for reimbursement, reconciled to the authorized petty cash amount of \$500. Consequently, we noted nine petty cash expenses, totaling \$98, which were not submitted for reimbursement to the County Board within 90 days, as provided by Neb. Rev. Stat. § 23-135(1) (Reissue 2022). Additionally, expenses, totaling \$186, were incurred, but only \$180 was reimbursed, leaving \$6 that was also not reimbursed timely to the petty cash fund.
- Unpaid meal fees were not being adequately tracked. Initially, the Senior Services Director informed the APA that there were no unpaid meal fees as of June 30, 2025. However, further audit work performed by the APA identified \$32 that remained unpaid. Senior Services was not actively trying to collect this money, nor was it submitted to the County Board for write-off approval.
- An unpaid balance of \$53 for transit fees had also not been followed up on since June 2025 to collect the amount owed or submitted to the County Board for write-off approval.

Good internal controls and sound business practices require procedures to ensure that petty cash funds are reconciled periodically to the authorized amount, and any errors are identified and corrected timely. Such procedures require also that unpaid fees owed to Senior Services are tracked adequately and followed up on to collect or otherwise resolve the unpaid amounts.

Without such procedures, there is an increased risk for loss or misuse of County funds.

We recommend Senior Services implement procedures to ensure petty cash funds are reconciled periodically to the authorized amount, and any errors are identified and corrected timely. Such procedures should ensure also that unpaid fees owed to Senior Services are tracked adequately and followed up on to collect or otherwise resolve the unpaid amounts.

## **COUNTY BOARD**

### **Checks Held & Unauthorized Advance Payments**

The County Board approved claim 25060184 on June 16, 2025, for \$134,293 payable to Truck Center Companies for the purchase of a 2026 Freightliner truck. This payment was sent to the vendor and cleared the County's bank account on July 1, 2025. However, this payment was made prior to the County taking possession of the truck, and no resolution was approved by the County Board authorizing payment prior to the receipt of the personal property, as required by Neb. Rev. Stat. § 23-135 (Reissue 2022). According to the County, the truck had still not been received as of audit fieldwork in December 2025.

Section 23-135 provides the following, in relevant part:

*(1) All claims against a county shall be filed with the county clerk within ninety days from the time when any materials or labor, which form the basis of the claims, have been furnished or performed, except that . . . (b) payment may be approved as provided in subsection (2) of this section . . . .*

*(2) A county board may by resolution, which resolution constitutes a claim pursuant to subsection (1) of section 23-1303, approve the payment for a particular piece of personal property prior to the receipt of such property by the county. . . .*

Furthermore, we tested claim 25060183, also approved on June 16, 2025, to pay \$75,751 towards the purchase of the same 2026 Freightliner truck. For this payment, the County Board did approve resolution 2025-21, authorizing an advance payment; however, the County treated this as a “hold payment” – meaning that the check was issued but then held by the County and not sent to the vendor until November 2025 and finally cleared the County’s bank account on November 25, 2025.

According to County representatives, the “hold payment” designation was needed in order for the payment to be reflected in the fiscal year 2025 budget – even though the County had not received the truck, and the payment was not ready to be issued. The minutes kept by the County Board show that additional “hold payments” were approved at its June 16, 2025, meeting; however, they were not specifically tested by the APA.

Good internal controls and sound business practices require procedures to ensure that all payments are not only made in accordance with applicable statutory provisions but also issued only when ready to be sent to the vendor. If payment is not able to be made when originally budgeted for, the County should instead account for this when preparing the next year’s budget, rather than issuing payment prematurely.

Without such procedures, there is an increased risk for loss, or misuse of County funds, in addition to noncompliance with State law.

We recommend the County Board cease authorizing “hold payments” and implement procedures to ensure that all payments are not only made in accordance with applicable statutory provisions but also issued only when ready to be sent to the vendor. When preparing the subsequent year’s budget, the County Board should consider any payments that were not able to be made in the previous year.

*County Response: The lack of a resolution supporting Claim 2506184 on June 16, 2025, was an oversight on the part of the new County Clerk. Procedures have since been implemented to ensure compliance with Neb. Rev. Stat. § 23-135 (Reissue 2022).*

*Claim 25060183 was approved and authorized by Resolution 2025-21 as a “hold payment” as the County expected delivery of the truck within a few weeks. The truck was delayed for reasons beyond the County’s control, resulting in the check being held until the vehicle was delivered in November. Upon delivery it was discovered that modifications to the truck were required, resulting in further delayed delivery to the County. Procedures have been implemented to ensure all payments are made in accordance with applicable state statutes and when ready to be sent to the vendor.*

### **Claims Issues**

Our testing of claims revealed a lack of adequate documentation, overpayments, and duplicate payments, as described in more detail below.

#### ***Duplicate Payment***

Claim 24120174 was approved on December 16, 2024, and included a \$425 payment for invoice 7372881-1 from the Waldinger Corporation. Claim 25010629 was approved on January 21, 2025, and also included a \$425 payment for invoice 7372881-1. The County was unaware of this duplicate payment until it was identified by the vendor, which provided the appropriate credit to the County. Although a credit for this duplicate payment was received, the County’s procedures were inadequate to prevent it from occurring in the first place.

A similar finding was noted in the prior audit.

#### ***Inadequate Documentation***

The following table identifies claims tested by the APA that lacked adequate documentation for the payment:

| Claim #      | Date       | Payee                               | Amount           | Issue Noted  |
|--------------|------------|-------------------------------------|------------------|--|
| 24120166     | 12/16/2024 | St. Peter's Parish                  | \$ 150           | The claim identified this payment as being for polling place rental fees; however, no documentation was attached to claim.   |
| 25040147     | 4/21/2025  | Walmart                             | 91               | The support provided was an invoice from Walmart that included four items with the only description being "Merchandise." No other documentation was available to identify the specific "merchandise" purchased.  |
| 24090166     | 9/16/2024  | Bellwood Daze                       | 1,000            | Documentation on file included only a "Request for Funds" application submitted to the Visitor's Committee to receive funding towards advertising costs for Bellwood Daze. The County did not follow up to ensure the funding provided was spent appropriately, such as requesting invoices, cancelled checks, or other supporting documentation.                          |
| 25040053     | 4/21/2025  | Butler County Development Committee | 10,000           | The documentation included only an invoice from the Butler County Development Committee (Committee) requesting payment for the 2025 Annual Fee. The County was unable to provide any other documentation, such as an agreement outlining the items to be provided by the Committee, or actual documentation for how the Committee used the funding provided by the County. |
| N/A          | 11/18/2024 | Butler County Employee              | 30               | An employee received a \$30 cell phone reimbursement because she was required to use her personal cell phone for County business. The County has adopted no formal policy allowing such reimbursements.  |
| <b>Total</b> |            |                                     | <b>\$ 11,271</b> |  |

### ***Overpayments***

Claim 24120207 was approved on December 16, 2024, to Menards. Instead of reducing the payment amount by \$25 for the rebate being applied, the County increased the amount being paid, resulting in an overpayment of \$49. Menards identified the overpayment and applied a credit to the County's account.

Additionally, a County employee was reimbursed in October 2024 for travel expenses incurred while attending a conference. The reimbursement request submitted requested reimbursement of only \$168 for hotel costs, omitting the taxes paid on the hotel bill. For some unknown reason, however, the actual reimbursement to the employee was increased to \$201, which included reimbursement of taxes.

Good internal controls and sound accounting practices require procedures to ensure the following: 1) duplicate payments and overpayments are prevented or identified and resolved in a timely manner; and 2) detailed documentation is obtained and attached to all claims approved by the County Board.

Without such procedures, there is an increased risk for loss or misuse of County funds.

We recommend the County Board implement procedures to ensure the following:  
 1) duplicate payments and overpayments are prevented or identified and resolved in a timely manner; and 2) detailed documentation is obtained and attached to all claims approved by the County Board.

*County Response: Procedures relating to duplicate payments, overpayments, and detailed documentation of claims have been reviewed by County staff.*

## **COUNTY HIGHWAY DEPARTMENT**

### **Incorrect Township Billing**

During testing, we noted that the County Highway Department (Department) underbilled Skull Creek Township (Township) by \$9,324.18. The Department billed the Township for 186 hours at a rate of \$75.66 per hour for road maintenance, for a total of \$14,072.76. However, the correct hourly rate pursuant to the interlocal agreement between the County and the Township was \$125.79 per hour, which would result in \$23,396.94 being owed by the Township.

Good internal controls and sound accounting practices require procedures to ensure that proper amounts are billed for the Department's services.

Without such procedures, there is an increased risk for loss or misuse of County funds.

We recommend the Department implement procedures to ensure proper amounts are billed for the Department's services.

*County Response: Procedures relating to County Highway Department billing have been reviewed by County Highway Department staff.*

## COUNTY OVERALL

### Segregation of Duties

We noted that the offices of the County each lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A lack of segregation of duties increases the risk of possible errors or irregularities; however, due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

A proper system of internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A system of internal control should include a proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end.

This was also noted in prior audits.

We recommend the County review this situation. As always, the County must weigh the cost of hiring additional personnel versus the benefit of a proper segregation of duties.

\* \* \* \* \*


It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.

Draft copies of this report were furnished to the County to provide management with an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the County declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on

compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,



Jeff Schreier, CPA  
Audit Manager